

**IN THE SPECIFICATION**

Please amend the specification as follows:

Please amend the fourth full paragraph on page 17 as follows:

As a first step, the conversion matrix generation routine generates a left permutation matrix  $P_1$  having  $m$  rows and  $m$  columns and a right permutation matrix  $Q_1$  having  $n$  rows and  $[[m]]_n$  columns for transforming the coefficient matrix  $A$  of the original problem into a bordered block diagonal form (processing 44).